



2024 Fifth Annual Report of the Disability Advisory Committee

The Disability Advisory Committee (DAC) advises the Canada Revenue Agency (CRA) on how to improve the way it administers and interprets tax measures for Canadians with disabilities. Our fifth annual report provides an update on past recommendations and proposes 18 recommendations.

Fifth Annual Report Recommendations by Categories

Awareness

- Raise awareness among healthcare providers about their role in completing Part B of the disability tax credit (DTC) application.
- Improve outreach by funding practitioners and community partners to pilot simplified tax initiatives to facilitate DTC applications.
- Help practitioners better understand the eligibility criteria and add links to the DTC within electronic health records to facilitate Part B of the application.

Eligibility

- Revise the T2201 paper form and all DTC-related CRA publications to remove reference to “90% of the time” and remove the bolded emphasis on “all or substantially all.”

Applying

- Co-design a client experience survey on the online application process.
- Create an optional questionnaire for DTC applicants to explain their limitations for practitioner review.
- Send email reminders to practitioners to reduce incomplete Part B submissions and create a survey for practitioners to understand their challenges.
- Expand the list of professionals authorized to complete Part B of the application.
- Direct funds from the recent 2024 budget allocation for practitioner remuneration to practitioners to expedite the completion of Part B.
- Consult developmental pediatricians to list conditions that should automatically qualify for the DTC.

After receiving the DTC certificate

- Communicate annually with DTC certificate holders about the benefits available through the DTC.

Definition and approach to disability

- Create a common definition of disability across Government of Canada departments.

Accessibility

- Consult with the DAC on future Accessibility Plan reporting and in development of the Accessibility Plan beyond 2025.
- Implement secure and accessible representation options for adding a supported decision-maker.
- Expand the definition of “qualified family member” to other non-sibling representatives.
- Ensure a framework is in place for people to be supported in being their own plan holders and/or appointing a supporter.

Data strategy

- Collaborate with the DAC and community partners to create a comprehensive data strategy.
- Form a multi-ministry committee for the DTC and Registered Disability Savings Plan.

Read the full report at canada.ca/disability-advisory-committee.